

SPECIAL REVENUE FUNDS DECEMBER 31, 2001

Special Revenue Funds are created in King County pursuant to State statutes or local ordinances. The criteria for creating a Special Revenue Fund are generally the desire to conspicuously segregate revenues that are to be utilized for special and specific purposes, or the desire to segregate the expenditures incurred for the performance of specific activities, or both.

There are 33 Special Revenue Funds in King County as of December 31, 2001. All Special Revenue Funds are budgeted except the Treasurer's Operations and Maintenance Fund which is excluded pursuant to *Revised Code of Washington* (RCW), Chapter 84.56.020, the Road Improvement Districts Maintenance Fund which is established pursuant to RCW 36.88, the Flood Control Zone Districts Funds which are established pursuant to RCW 86.15, and the Lake Management District Fund which is established pursuant to RCW 36.61. Two funds, Miscellaneous Grants Fund and Community Development Block Grant Fund, have budgets that cover more than one year; a schedule of budgeted and actual expenditures is not presented.

Accounting and budgeting for Special Revenue Funds within King County are on the modified accrual basis. Budgeting concepts utilized for Special Revenue Funds are identical to those used for the General Fund. Both revenues and expenditures are budgeted by object of expenditure within the applicable function.

A description of each fund follows:

Alcoholism and Substance Abuse Fund (#00000126-0 which includes sub fund #00000126-3 and sub fund #00000126-4) - A fund to finance the detoxification of, treatment of, and other services to the alcohol or drug abuser and his/her family.

Arts and Cultural Development Fund (#00000117-0) - A fund financed by part of the excess hotel/motel tax revenues collected by King County under the provision of RCW 67.28.180 for art museums, cultural museums, heritage museums, the arts, and the performing arts.

Arts and Cultural Education Program Fund (#00000116-0) - A fund that was financed by 40 percent of all excess hotel/motel tax revenues collected by King County under the provisions of RCW 67.28.180 in 1990 and 1991. This fund financed art and cultural education by providing one- to three-year grants for King County public schools and/or public school district initiated projects and programs. Effective December 31, 1991, the State of Washington Legislature prohibited the use of hotel/motel tax revenues for these public school arts programs. A residual amount of money from 1990 and 1991 revenues remains in the fund to be expended.

Automated Fingerprint Identification System Fund (#00000122-0) - This fund accounts for the receipt of revenues and disbursement of expenditures related to the acquisition and implementation of an automated fingerprint identification system for King County. The automated identification system data base consists of print files from King County, the City of Seattle and 42 police agencies within the region. This data base is also electronically connected to the Washington State Patrol and the Western Identification Network, a computer link between the Automated Fingerprint Identification Systems of several western states, giving access to over 15.3 million fingerprints.

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Bridge Replacement Fund (#00000125-0) - A fund for the deposit of all revenues from the sale of King County properties identified in Motion 6105 of the King County Council for the purpose of funding the rehabilitation or replacement of King County bridges or providing King County's share of the cost of replacing other bridges which benefit King County residents.

Clark Contract Administration Fund (#00000137-0 which includes the sub-fund #00000-137-1) - This fund accounts for administrative and related costs associated with the Clark Contract class action lawsuit of individuals who previously worked for King County or the former Municipality of Metropolitan Seattle under temporary services agencies and who claim they were paid as independent contractors when they fall under the common law definition of employees eligible for full benefits.

Community Development Block Grant Fund (#00000246-0) - A fund to account for Federal grants received from the United States Department of Housing and Urban Development under the Housing and Community Development Act.

County Road Fund (#00000103-0) - A fund to finance the construction, maintenance, and inspection of County streets, roads and bridges and the design and coordination of County-wide public works projects.

Criminal Justice Fund (#00000102-0) - This fund was set up to record the activity resulting from the passage of State Senate Bill 6913. This bill provided for: one- time assistance from the State General Fund to cities and counties; apportionment of the Motor Vehicle Excise Tax receipts; and, with voter approval, use of an additional one-tenth of one percent of the sales tax. The revenue is for one-time projects needed in the criminal justice function and is used in supporting ongoing programs.

Development and Environmental Services Fund (#00000134-0 which includes sub-fund #00000134-3) - This fund accounts for 1) administration of the King County building, housing, fire, energy, shoreline management, zoning, and subdivision codes; 2) ensuring that development complies with the requirements of the State Environmental Policy Act (SEPA) and King County's environmental code, procedures and regulations; 3) protecting natural resources, natural areas, sensitive areas, and water bodies in the County; 4) managing County review of building applications and issuing permits; 5) conducting fire prevention and investigation activities; 6) reviewing and inspecting proposed land developments; and 7) administering the County's drainage regulation policies through review of land development permit applications.

Developmental Disabilities Fund (#00000107-0) - A fund which finances assistance to individuals who are developmentally disabled by providing potentially employable adults with job training and employment opportunities. The program provides individualized programs for developmentally disabled children, including interaction with non-disabled peers, and training to parents.

Emergency Medical Services Fund (#00000119-0 which includes sub-fund #00000119-1) - A fund to finance emergency medical services programs for developing, implementing, and administering various emergency medical services in cooperation with King County fire districts. This fund also provides contract funds for financing certain paramedic and other emergency medical services programs in the County.

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Enhanced 911 Emergency Telephone System Fund (#00000111-0) - A fund to account for the receipt of E-911 excise tax revenues and the disbursement of expenditures related to the management of the Enhanced 911 Emergency Telephone System with participating jurisdictions in King County.

Flood Control Zone District Funds under RCW 86.15:

Green River District Fund (#19199001-0) - This fund provides for operation and maintenance of the Green River pump stations, maintenance of Green River levees and revetments, and administration of the Green River Basin Program.

Kimball Creek District Fund (#19309001-0) - This fund is inactive.

Southwest Lake Sammamish District Fund (#19555001-0) - This fund is inactive.

West Lake Sammamish District Fund (#19665001-0) - This fund is inactive.

Intercounty River Improvement Fund (#00000182-0) - A fund to finance necessary improvements to the White River in partnership with Pierce County set up under RCW 86.13.

Lake Management District Fund (#29001001-0) - This fund accounts for special assessments to fund approved activities of the district set up under RCW 36.61.

Local Hazardous Waste Fund (#00000128-0) - This fund accounts for financial resources used in implementing the local hazardous waste management program set up in compliance with RCW 70.105. The Local Hazardous Waste Management Plan for all King County was adopted by all jurisdictions in King County and approved by the State Department of Ecology in December, 1990. This Plan provides for the collection, transportation, and disposal of household hazardous wastes (moderate risk wastes).

Logan/Knox Settlement Fund (#00000135-0 which includes sub fund #00000-135-1 and sub-fund #00000-135-2) - This fund accounts for costs of the Logan/Knox settlement of class action lawsuits involving the County's use of temporary and part-time employees in contravention of the County Charter's Career Service provisions.

Mental Health Fund (#00000112-0) - This fund now combines accounting for resources to finance mental health services and involuntary treatment services as the State now provides funds for these programs in one program. This fund accounts for operation of the involuntary treatment program, the provision of mental health services for children and adults, and community support services for these individuals.

Miscellaneous Grants Fund (#00000214-0 which includes sub fund #00000-215-1 and sub fund #00000-215-2) - A fund to account for various Federal, State, and local government grants.

Noxious Weed Control Fund (#00000131-0 which includes sub-fund #00000131-1) - This fund accounts for the special assessment revenue and the cost of operation of the King County noxious weed control program.

Public Health Pooling Fund (#00000180-0) - A fund to finance health service centers located throughout King County and all Department of Public Health programs except for certain specialized programs, such as Alcoholism and Drug Abuse Services and Emergency Medical Services, which are operated through other Special Revenue Funds.

Recorder's Operation and Maintenance Fund (#00000109-0) - A fund to account for all revenues collected from an additional recording fee, authorized by RCW 36.22.170, for the sole purpose of acquiring, installing and maintaining an improved system for copying, preserving and indexing documents recorded in, or filed with, King County Records Division.

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River Improvement Fund (#00000105-0) - A fund to finance the maintenance of river channels, storm drainage facilities, and the designing of new programs and adapting of old to comply with current and emerging water quality policies, regulations, research, and ongoing monitoring. Non-point pollution control is integrated into watershed plans, capital projects, and facility operations. Non-point water quality jurisdiction and responsibilities are coordinated with other County departments and outside agencies. The Green River Agreement and the Floodplain Management Plan are also financed by this fund in conjunction with other governmental jurisdictions.

Road Improvement Districts Maintenance Fund (#16999001-0) - There are currently three active Road Improvement Districts (RID), numbers 57, 107, and 110, accounting for special assessments. RIDs 127 and 128 were started and completed in 2001. RIDs 129 and 130 were created on November 1, 2001, with construction to start in the Spring of 2002.

Surface Water Management Fund (#00000121-0) - This fund accounts for all service charge revenue and expenditures for the maintenance and operation of surface and storm water management facilities pursuant to King County Code 9.08.110.

Treasurer's Operations and Maintenance Fund (#00000120-0) - A fund to account for the revenues received and costs incurred in the foreclosure, distraint, and sale of real and personal property for delinquent taxes, and to defray the costs of further foreclosures, distraints, and sales for delinquent taxes.

Veterans' Relief Fund (#00000106-0) - A fund to finance emergency financial assistance, counseling services, employment opportunities, and referrals to other agencies for specialized services for veterans and their dependents.

Youth Employment Programs Fund (#00000224-0 which includes sub-fund #00000224-1) - A fund to account for revenue received from the United States Department of Labor under the Joint Training Partnership Act for the benefit of youths age 16 through 24 in obtaining employment.

Youth Sports Facilities Grant Fund (#00000129-0) - A fund to account for 25 percent of the proceeds of a sales or use tax levied upon retail car rentals within King County to be expended for youth sports facilities.

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SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
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	TOTAL	ALCOHOLISM & SUBSTANCE ABUSE SERVICES	ARTS & CULTURAL DEVELOPMENT	ARTS & CULTURAL EDUCATION PROGRAM	AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM
ASSETS					
Cash and cash equivalents	\$ 150,543,816	\$ 4,499,011	\$ 8,181,470	\$ 126	\$ 17,551,434
Taxes receivable - delinquent	3,658,785	-	-	-	333,704
Abatements receivable	316,442	-	-	-	-
Estimated uncollectible abatements receivable	(212,016)	-	-	-	-
Accounts receivable	27,112,181	50,593	-	-	-
Estimated uncollectible accounts receivable	(2,635,367)	(8,799)	-	-	-
Assessments receivable	25,703	-	-	-	-
Notes/contracts receivable	9,120,624	-	-	-	-
Due from other funds	18,187,184	1,099,069	1,312,442	-	-
Due from other governments	40,059,035	2,519,397	16,000	-	4,480
Inventory of supplies	2,073,575	-	-	-	-
TOTAL ASSETS	\$ 248,249,962	\$ 8,159,271	\$ 9,509,912	\$ 126	\$ 17,889,618
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts payable	\$ 48,051,724	\$ 955,273	\$ 191,436	\$ -	\$ 1,020,300
Abatements payable	811,808	-	-	-	-
Retainage payable	9,348	-	-	-	-
Due to other funds	31,658,359	2,334,551	34,645	-	76,325
Interfund short-term loans payable	722,622	-	-	-	-
Due to other governments	8,196,709	2,347,195	-	-	-
Wages payable	9,774,847	167,343	29,427	-	190,276
Taxes payable	5,809	-	-	-	-
Deferred revenues	45,257,618	4,568	-	-	333,704
Advances from other funds	300,000	-	-	-	-
Notes/contracts payable	219,885	-	-	-	-
Custodial accounts	10,696,340	214,808	-	-	-
Total liabilities	155,705,069	6,023,738	255,508	-0-	1,620,605
Fund balance					
Reserved for inventory	2,073,575	-	-	-	-
Reserved for encumbrances	21,949,667	-	3,036,795	-	2,337,675
Reserved for managed care risk pool	7,819,070	-	-	-	-
Reserved for arts & cultural development endowment	2,418,515	-	2,418,515	-	-
Unreserved					
Designated for equipment replacement	4,619,112	-	-	-	-
Designated for capital projects	382,378	-	-	-	-
Designated for FEMA match	97,607	-	-	-	-
Designated for net unrealized gains	1,713,847	-	-	-	284,993
Designated for reappropriation	10,298,828	-	3,010,954	-	3,021,231
Undesignated (deficit)	41,172,294	2,135,533	788,140	126	10,625,114
Total fund balance (deficit)	92,544,893	2,135,533	9,254,404	126	16,269,013
TOTAL LIABILITIES AND FUND BALANCE	\$ 248,249,962	\$ 8,159,271	\$ 9,509,912	\$ 126	\$ 17,889,618

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BRIDGE REPLACEMENT	CLARK CONTRACT ADMINISTRATION	COMMUNITY DEVELOPMENT BLOCK GRANT	COUNTY ROAD	CRIMINAL JUSTICE	DEVELOPMENT AND ENVIRONMENTAL SERVICES	DEVELOPMENTAL DISABILITIES
\$ 3,226	\$ 14,829,436	\$ 314,103	\$ 10,497,139	\$ 1,585,340	\$ 13,095,580	\$ 6,016,696
-	-	-	2,090,782	-	-	65,641
-	-	-	-	-	316,442	-
-	-	-	-	-	(212,016)	-
-	-	15,764,691	1,018,403	-	5,830,790	-
-	-	-	(246,175)	-	(2,288,024)	-
-	-	-	-	-	-	-
-	-	9,000,000	120,624	-	-	-
933	1,409	152,801	3,532,054	620,307	306,937	-
-	-	2,628,634	3,315,829	3,114,442	-	3,845,063
-	-	-	-	-	-	-
<u>\$ 4,159</u>	<u>\$ 14,830,845</u>	<u>\$ 27,860,229</u>	<u>\$ 20,328,656</u>	<u>\$ 5,320,089</u>	<u>\$ 17,049,709</u>	<u>\$ 9,927,400</u>
\$ -	\$ 13,943,885	\$ 2,297,293	\$ 1,390,615	\$ 174,983	\$ 448,806	\$ 1,318,621
-	-	-	-	-	811,808	-
-	-	-	9,348	-	-	-
-	58,700	382,246	19,356,296	106,562	158,582	1,378,622
-	-	-	-	-	-	-
-	-	-	323	-	20,000	824,164
-	2,457	62,575	1,751,487	478,015	1,229,077	53,218
-	-	-	1,933	1,237	192	-
-	-	25,118,115	2,270,824	-	7,203,274	65,642
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	115,301	-	5,447,270	-
<u>-0-</u>	<u>14,005,042</u>	<u>27,860,229</u>	<u>24,896,127</u>	<u>760,797</u>	<u>15,319,009</u>	<u>3,640,267</u>
-	-	-	-	-	-	-
-	-	6,912,691	1,425,987	232,892	83,276	131,413
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	382,378	-	-
-	-	-	-	-	-	-
-	243,214	-	251,914	-	215,162	-
-	-	-	-	64,149	-	-
<u>4,159</u>	<u>582,589</u>	<u>(6,912,691)</u>	<u>(6,245,372)</u>	<u>3,879,873</u>	<u>1,432,262</u>	<u>6,155,720</u>
<u>4,159</u>	<u>825,803</u>	<u>-0-</u>	<u>(4,567,471)</u>	<u>4,559,292</u>	<u>1,730,700</u>	<u>6,287,133</u>
<u>\$ 4,159</u>	<u>\$ 14,830,845</u>	<u>\$ 27,860,229</u>	<u>\$ 20,328,656</u>	<u>\$ 5,320,089</u>	<u>\$ 17,049,709</u>	<u>\$ 9,927,400</u>

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	EMERGENCY MEDICAL SERVICES	ENHANCED 911 EMERGENCY TELEPHONE SYSTEM	FLOOD CONTROL GREEN RIVER	FLOOD CONTROL KIMBALL CREEK	FLOOD CONTROL SW LAKE SAMMAMISH
ASSETS					
Cash and cash equivalents	\$ 6,859,076	\$ 14,392,149	\$ 1,264,999	\$ 24,494	\$ 141,473
Taxes receivable - delinquent	948,244	-	23,308	-	-
Abatements receivable	-	-	-	-	-
Estimated uncollectible abatements receivable	-	-	-	-	-
Accounts receivable	7,691	1,158,090	-	-	-
Estimated uncollectible accounts receivable	-	-	-	-	-
Assessments receivable	-	-	-	-	-
Notes/contracts receivable	-	-	-	-	-
Due from other funds	42,877	-	-	-	-
Due from other governments	6,250	720	-	-	-
Inventory of supplies	-	-	-	-	-
TOTAL ASSETS	\$ 7,864,138	\$ 15,550,959	\$ 1,288,307	\$ 24,494	\$ 141,473
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts payable	\$ 2,916,690	\$ 2,057,487	\$ -	\$ -	\$ -
Abatements payable	-	-	-	-	-
Retainage payable	-	-	-	-	-
Due to other funds	2,601	19,764	133,781	-	-
Interfund short-term loans payable	-	-	-	-	-
Due to other governments	-	-	-	-	-
Wages payable	326,828	12,993	-	-	-
Taxes payable	875	-	-	-	-
Deferred revenues	948,244	-	23,308	-	-
Advances from other funds	-	-	-	-	-
Notes/contracts payable	-	-	-	-	-
Custodial accounts	70	-	-	-	-
Total liabilities	4,195,308	2,090,244	157,089	-0-	-0-
Fund balance					
Reserved for inventory	-	-	-	-	-
Reserved for encumbrances	-	1,748,982	-	-	-
Reserved for managed care risk pool	-	-	-	-	-
Reserved for arts & cultural development endowment	-	-	-	-	-
Unreserved					
Designated for equipment replacement	-	4,270,389	348,723	-	-
Designated for capital projects	-	-	-	-	-
Designated for FEMA match	-	-	97,607	-	-
Designated for net unrealized gains	-	237,925	-	-	-
Designated for reappropriation	-	3,514,529	-	-	-
Undesignated (deficit)	3,668,830	3,688,890	684,888	24,494	141,473
Total fund balance (deficit)	3,668,830	13,460,715	1,131,218	24,494	141,473
TOTAL LIABILITIES AND FUND BALANCE	\$ 7,864,138	\$ 15,550,959	\$ 1,288,307	\$ 24,494	\$ 141,473

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FLOOD CONTROL WEST LAKE SAMMAMISH	INTERCOUNTY RIVER IMPROVEMENT	LAKE MANAGEMENT DISTRICT	LOCAL HAZARDOUS WASTE	LOGAN/KNOX SETTLEMENT	MENTAL HEALTH	MISCELLANEOUS GRANTS
\$ 289,579	\$ 19,959	\$ -	\$ 13,663,056	\$ 3,034,493	\$ 13,015,885	\$ 1,323,304
-	1,596	-	-	-	65,641	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	753,046	785,434	112,625	4,387
-	-	-	-	(78,543)	-	-
-	-	515	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	96,444	4,598	297,986
-	-	-	862,140	96,444	2,564,631	4,815,751
-	-	-	-	-	-	-
<u>\$ 289,579</u>	<u>\$ 21,555</u>	<u>\$ 515</u>	<u>\$ 15,278,242</u>	<u>\$ 3,934,272</u>	<u>\$ 15,763,380</u>	<u>\$ 6,441,428</u>
\$ -	\$ 78	\$ -	\$ 1,909,862	\$ 1,896,134	\$ 2,749,957	\$ 722,677
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,258	-	3,968,091	96,444	21,015	1,464,561
-	-	-	-	-	-	-
-	-	-	-	-	353,200	-
-	-	-	-	-	226,057	189,627
-	-	-	-	-	-	-
-	1,596	-	-	-	65,641	2,979,227
-	-	-	-	-	-	300,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-0-</u>	<u>3,932</u>	<u>-0-</u>	<u>5,877,953</u>	<u>1,992,578</u>	<u>3,415,870</u>	<u>5,656,092</u>
-	-	-	-	-	-	-
-	-	-	60,002	-	4,239	1,860,238
-	-	-	-	-	7,319,070	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	235,150	-	245,489	-
-	-	-	-	-	-	-
<u>289,579</u>	<u>17,623</u>	<u>515</u>	<u>9,105,137</u>	<u>1,941,694</u>	<u>4,778,712</u>	<u>(1,074,902)</u>
<u>289,579</u>	<u>17,623</u>	<u>515</u>	<u>9,400,289</u>	<u>1,941,694</u>	<u>12,347,510</u>	<u>785,336</u>
<u>\$ 289,579</u>	<u>\$ 21,555</u>	<u>\$ 515</u>	<u>\$ 15,278,242</u>	<u>\$ 3,934,272</u>	<u>\$ 15,763,380</u>	<u>\$ 6,441,428</u>

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	NOXIOUS WEED CONTROL	PUBLIC HEALTH POOLING	RECORDER'S O & M	RIVER IMPROVEMENT
ASSETS				
Cash and cash equivalents	\$ 265,520	\$ 16,483,757	\$ 1,509,144	\$ 256,095
Taxes receivable - delinquent	-	-	-	70,785
Abatements receivable	-	-	-	-
Estimated uncollectible abatements receivable	-	-	-	-
Accounts receivable	-	561,670	-	-
Estimated uncollectible accounts receivable	-	(11,640)	-	-
Assessments receivable	-	-	-	-
Notes/contracts receivable	-	-	-	-
Due from other funds	2,500	4,492,497	-	211,031
Due from other governments	-	12,284,986	-	161,096
Inventory of supplies	-	2,073,575	-	-
TOTAL ASSETS	\$ 268,020	\$ 35,884,845	\$ 1,509,144	\$ 699,007
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$ 3,591	\$ 12,461,708	\$ 8,074	\$ 46,602
Abatements payable	-	-	-	-
Retainage payable	-	-	-	-
Due to other funds	-	1,230,047	-	102,390
Interfund short-term loans payable	-	-	-	-
Due to other governments	-	4,644,089	-	-
Wages payable	6,195	3,327,269	10,296	75,064
Taxes payable	-	32	-	-
Deferred revenues	-	3,651,990	-	184,189
Advances from other funds	-	-	-	-
Notes/contracts payable	-	-	-	-
Custodial accounts	-	4,890,534	-	-
Total liabilities	9,786	30,205,669	18,370	408,245
Fund balance				
Reserved for inventory	-	2,073,575	-	-
Reserved for encumbrances	10,000	871,307	-	106,186
Reserved for managed care risk pool	-	500,000	-	-
Reserved for arts & cultural development endowment	-	-	-	-
Unreserved				
Designated for equipment replacement	-	-	-	-
Designated for capital projects	-	-	-	-
Designated for FEMA match	-	-	-	-
Designated for net unrealized gains	-	-	-	-
Designated for reappropriation	-	220,117	-	-
Undesignated (deficit)	248,234	2,014,177	1,490,774	184,576
Total fund balance (deficit)	258,234	5,679,176	1,490,774	290,762
TOTAL LIABILITIES AND FUND BALANCE	\$ 268,020	\$ 35,884,845	\$ 1,509,144	\$ 699,007

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ROAD IMPROVEMENT DISTRICTS MAINTENANCE	SURFACE WATER MANAGEMENT	TREASURER'S O & M	VETERANS' RELIEF	YOUTH EMPLOYMENT PROGRAMS	YOUTH SPORTS FACILITIES GRANT
\$ 84,073	\$ 2,200	\$ 97,730	\$ 1,072,915	\$ (309,964)	\$ 480,318
-	-	-	59,084	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,064,761	-	-	-	-
-	(2,186)	-	-	-	-
25,188	-	-	-	-	-
-	-	-	-	-	-
-	6,006,573	-	156	6,570	-
-	1,848,592	-	-	1,901,842	72,738
-	-	-	-	-	-
<u>\$ 109,261</u>	<u>\$ 8,919,940</u>	<u>\$ 97,730</u>	<u>\$ 1,132,155</u>	<u>\$ 1,598,448</u>	<u>\$ 553,056</u>
\$ -	\$ 946,658	\$ -	\$ 241,002	\$ 304,627	\$ 45,365
-	-	-	-	-	-
-	-	-	-	-	-
-	615,420	-	110,819	4,639	-
-	722,622	-	-	-	-
-	7,738	-	-	-	0
-	1,149,636	-	18,542	466,198	2,267
-	817	-	-	723	0
-	2,348,213	-	59,083	-	-
-	-	-	-	-	-
-	-	-	-	219,885	-
-	28,357	-	-	-	-
<u>-0-</u>	<u>5,819,461</u>	<u>-0-</u>	<u>429,446</u>	<u>996,072</u>	<u>47,632</u>
-	-	-	-	-	-
-	2,556,255	-	57,058	38,794	475,877
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	467,848	-	-	-	-
<u>109,261</u>	<u>76,376</u>	<u>97,730</u>	<u>645,651</u>	<u>563,582</u>	<u>29,547</u>
<u>109,261</u>	<u>3,100,479</u>	<u>97,730</u>	<u>702,709</u>	<u>602,376</u>	<u>505,424</u>
<u>\$ 109,261</u>	<u>\$ 8,919,940</u>	<u>\$ 97,730</u>	<u>\$ 1,132,155</u>	<u>\$ 1,598,448</u>	<u>\$ 553,056</u>

SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2001
 (PAGE 1 OF 6)

	TOTAL	ALCOHOLISM & SUBSTANCE ABUSE SERVICES	ARTS & CULTURAL DEVELOPMENT	ARTS & CULTURAL EDUCATION PROGRAM	AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM
REVENUES					
Taxes	\$ 126,476,228	\$ -	\$ 6,046,287	\$ -	\$ 10,833,278
Licenses and permits	13,761,121	11,250	-	-	-
Intergovernmental revenues	297,221,175	17,414,532	-	-	-
Charges for services	110,891,159	375,422	-	-	5,450
Fines and forfeits	383,203	-	-	-	-
Interest earnings	6,533,752	-	-	-	945,779
Miscellaneous revenues	6,506,086	36,486	-	-	498
TOTAL REVENUES	561,772,724	17,837,690	6,046,287	-0-	11,785,005
EXPENDITURES					
Current					
General government services	18,670,339	-	-	-	-
Law, safety and justice	74,882,064	-	-	-	8,614,227
Physical environment	35,242,798	-	-	-	-
Transportation	52,154,009	-	-	-	-
Economic environment	58,966,768	-	-	-	-
Mental and physical health	299,069,153	19,006,718	-	-	-
Culture and recreation	6,133,921	-	4,654,843	-	-
Total current	545,119,052	19,006,718	4,654,843	-0-	8,614,227
Debt service					
Redemption of long-term debt	147,092	-	-	-	-
Interest and other debt service costs	50,823	-	-	-	-
Total debt service	197,915	-0-	-0-	-0-	-0-
Capital outlay					
Capital projects	7,225,295	-	-	-	-
Capitalized expenditures	5,745,557	8,697	4,843	-	1,568,820
Capitalized expenditures - capital leases	185,670	-	-	-	-
Total capital outlay	13,156,522	8,697	4,843	-0-	1,568,820
TOTAL EXPENDITURES	558,473,489	19,015,415	4,659,686	-0-	10,183,047
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,299,235	(1,177,725)	1,386,601	-0-	1,601,958
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt - capital leases	185,670	-	-	-	-
Disposition of fixed assets	2,089,364	-	-	-	1,993
Operating transfers in	29,634,836	1,854,342	-	-	-
Operating transfers out	(35,879,557)	(192,894)	(680,338)	-	(154,475)
TOTAL OTHER FINANCING SOURCES (USES)	(3,969,687)	1,661,448	(680,338)	-0-	(152,482)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(670,452)	483,723	706,263	-	1,449,476
FUND BALANCE (DEFICIT) - JANUARY 1, 2001	93,215,345	1,651,810	8,548,141	126	14,819,537
FUND BALANCE (DEFICIT) - DECEMBER 31, 2001	\$ 92,544,893	\$ 2,135,533	\$ 9,254,404	\$ 126	\$ 16,269,013

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2001
(PAGE 2 OF 6)

BRIDGE REPLACEMENT	CLARK CONTRACT ADMINISTRATION	COMMUNITY DEVELOPMENT BLOCK GRANT	COUNTY ROAD	CRIMINAL JUSTICE	DEVELOPMENT AND ENVIRONMENTAL SERVICES	DEVELOPMENTAL DISABILITIES
\$ -	\$ -	\$ -	\$ 50,174,285	\$ 10,958,675	\$ -	\$ 2,140,193
-	-	-	-	-	7,401,884	-
-	-	15,540,111	25,753,946	4,955,758	140,772	14,584,525
-	10,632,992	-	4,794,291	-	17,395,483	633,122
-	-	-	109	377,144	3,925	-
189	303,441	307,758	445,690	464,092	745,223	-
-	-	1,525,882	139,475	316	133,875	79,650
<u>189</u>	<u>10,936,433</u>	<u>17,373,751</u>	<u>81,307,796</u>	<u>16,755,985</u>	<u>25,821,162</u>	<u>17,437,490</u>
-	14,388,760	-	-	23,970	-	-
-	-	-	-	17,598,213	1,704,225	-
-	-	-	-	-	-	-
-	-	-	51,470,737	-	-	-
-	-	17,344,628	-	-	26,771,081	1,080,764
-	-	-	-	-	-	16,003,074
-	-	-	-	554	-	-
<u>-0-</u>	<u>14,388,760</u>	<u>17,344,628</u>	<u>51,470,737</u>	<u>17,622,737</u>	<u>28,475,306</u>	<u>17,083,838</u>
-	-	-	34,467	-	-	-
-	-	223	7,707	-	-	-
<u>-0-</u>	<u>-0-</u>	<u>223</u>	<u>42,174</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
-	-	-	7,194,252	-	-	-
-	6,469	28,900	612,024	100,733	102,245	1,244
-	-	-	-	-	-	-
<u>-0-</u>	<u>6,469</u>	<u>28,900</u>	<u>7,806,276</u>	<u>100,733</u>	<u>102,245</u>	<u>1,244</u>
<u>-0-</u>	<u>14,395,229</u>	<u>17,373,751</u>	<u>59,319,187</u>	<u>17,723,470</u>	<u>28,577,551</u>	<u>17,085,082</u>
<u>189</u>	<u>(3,458,796)</u>	<u>-</u>	<u>21,988,609</u>	<u>(967,485)</u>	<u>(2,756,389)</u>	<u>352,408</u>
-	-	-	-	-	-	-
-	-	-	2,077,518	-	-	415
-	999,493	-	-	356,512	3,738,182	459,916
-	(1,409)	-	(24,410,607)	(557,207)	(131,667)	(1,200,000)
<u>-0-</u>	<u>998,084</u>	<u>-0-</u>	<u>(22,333,089)</u>	<u>(200,695)</u>	<u>3,606,515</u>	<u>(739,669)</u>
189	(2,460,712)	-	(344,480)	(1,168,180)	850,126	(387,261)
3,970	3,286,515	-	(4,222,991)	5,727,472	880,574	6,674,394
<u>\$ 4,159</u>	<u>\$ 825,803</u>	<u>\$ -0-</u>	<u>\$ (4,567,471)</u>	<u>\$ 4,559,292</u>	<u>\$ 1,730,700</u>	<u>\$ 6,287,133</u>

SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2001
 (PAGE 3 OF 6)

	EMERGENCY MEDICAL SERVICES	ENHANCED 911 EMERGENCY TELEPHONE SYSTEM	FLOOD CONTROL GREEN RIVER	FLOOD CONTROL KIMBALL CREEK	FLOOD CONTROL SW LAKE SAMMAMISH
REVENUES					
Taxes	\$ 29,910,799	\$ 8,081,651	\$ 773,954	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-
Charges for services	10,985	-	-	-	-
Fines and forfeits	-	-	-	-	-
Interest earnings	265,052	809,812	57,619	1,326	7,659
Miscellaneous revenues	66,923	1,282	-	-	-
TOTAL REVENUES	30,253,759	8,892,745	831,573	1,326	7,659
EXPENDITURES					
Current					
General government services	-	-	-	-	-
Law, safety and justice	27,125,955	6,370,607	-	-	-
Physical environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic environment	-	-	-	-	-
Mental and physical health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Total current	27,125,955	6,370,607	-0-	-0-	-0-
Debt service					
Redemption of long-term debt	-	-	-	-	-
Interest and other debt service costs	3,325	-	-	-	-
Total debt service	3,325	-0-	-0-	-0-	-0-
Capital outlay					
Capital projects	-	-	-	-	-
Capitalized expenditures	222,306	2,050,159	-	-	-
Capitalized expenditures - capital leases	-	-	-	-	-
Total capital outlay	222,306	2,050,159	-0-	-0-	-0-
TOTAL EXPENDITURES	27,351,586	8,420,766	-0-	-0-	-0-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,902,173	471,979	831,573	1,326	7,659
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt - capital leases	-	-	-	-	-
Disposition of fixed assets	8,241	-	-	-	-
Operating transfers in	375,000	-	-	-	-
Operating transfers out	(3,395)	-	(470,063)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	379,846	-0-	(470,063)	-0-	-0-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	3,282,019	471,979	361,510	1,326	7,659
FUND BALANCE (DEFICIT) - JANUARY 1, 2001	386,811	12,988,736	769,708	23,168	133,814
FUND BALANCE (DEFICIT) - DECEMBER 31, 2001	\$ 3,668,830	\$ 13,460,715	\$ 1,131,218	\$ 24,494	\$ 141,473

SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2001
 (PAGE 4 OF 6)

FLOOD CONTROL WEST LAKE SAMMAMISH	INTERCOUNTY RIVER IMPROVEMENT	LAKE MANAGEMENT DISTRICT	LOCAL HAZARDOUS WASTE	LOGAN/KNOX SETTLEMENT	MENTAL HEALTH	MISCELLANEOUS GRANTS
\$ -	\$ 50,369	\$ -	\$ -	\$ -	\$ 2,140,176	\$ -
-	-	-	-	-	-	-
-	(9,061)	-	3,746,734	-	81,729,134	15,969,044
-	-	-	5,744,413	2,047,819	457,437	426,198
-	-	-	-	-	-	-
15,675	799	736	796,876	57,998	970,114	27,894
-	1	-	466,144	96,444	141,615	75,858
<u>15,675</u>	<u>42,108</u>	<u>736</u>	<u>10,754,167</u>	<u>2,202,261</u>	<u>85,438,476</u>	<u>16,498,994</u>
-	-	-	-	2,376,875	-	1,083,039
-	-	-	-	-	-	13,468,837
-	43,286	221	-	-	-	-
-	-	-	-	-	-	683,272
-	-	-	-	-	-	443,682
-	-	-	11,621,466	-	87,080,989	865,900
-	-	-	-	-	-	21,000
<u>-0-</u>	<u>43,286</u>	<u>221</u>	<u>11,621,466</u>	<u>2,376,875</u>	<u>87,080,989</u>	<u>16,565,730</u>
-	-	-	-	-	-	-
-	161	-	-	-	-	-
<u>-0-</u>	<u>161</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
-	-	-	-	-	-	-
-	-	-	-	-	128,931	57,188
-	-	-	-	-	-	-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>128,931</u>	<u>57,188</u>
<u>-0-</u>	<u>43,447</u>	<u>221</u>	<u>11,621,466</u>	<u>2,376,875</u>	<u>87,209,920</u>	<u>16,622,918</u>
<u>15,675</u>	<u>(1,339)</u>	<u>515</u>	<u>(867,299)</u>	<u>(174,614)</u>	<u>(1,771,444)</u>	<u>(123,924)</u>
-	-	-	-	-	-	-
-	8	-	-	-	415	-
-	-	-	-	1,900,000	686,700	-
-	-	-	-	-	(252,001)	-
<u>-0-</u>	<u>8</u>	<u>-0-</u>	<u>-0-</u>	<u>1,900,000</u>	<u>435,114</u>	<u>-0-</u>
15,675	(1,331)	515	(867,299)	1,725,386	(1,336,330)	(123,924)
273,904	18,954	-	10,267,588	216,308	13,683,840	909,260
<u>\$ 289,579</u>	<u>\$ 17,623</u>	<u>\$ 515</u>	<u>\$ 9,400,289</u>	<u>\$ 1,941,694</u>	<u>\$ 12,347,510</u>	<u>\$ 785,336</u>

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2001
(PAGE 5 OF 6)

	NOXIOUS WEED CONTROL	PUBLIC HEALTH POOLING	RECORDER'S O & M	RIVER IMPROVEMENT
REVENUES				
Taxes	\$ 515,519	\$ -	\$ -	\$ 2,277,610
Licenses and permits	-	6,347,987	-	-
Intergovernmental revenues	-	106,957,350	263,874	298,827
Charges for services	2,500	32,195,144	631,481	-
Fines and forfeits	-	25	-	-
Interest earnings	7,871	-	85,154	-
Miscellaneous revenues	-	3,255,902	-	6,645
TOTAL REVENUES	525,890	148,756,408	980,509	2,583,082
EXPENDITURES				
Current				
General government services	-	-	501,615	-
Law, safety and justice	-	-	-	-
Physical environment	450,833	-	-	2,076,012
Transportation	-	-	-	-
Economic environment	-	-	-	-
Mental and physical health	-	164,491,006	-	-
Culture and recreation	-	-	-	-
Total current	450,833	164,491,006	501,615	2,076,012
Debt service				
Redemption of long-term debt	-	58,905	-	2,275
Interest and other debt service costs	252	18,363	-	181
Total debt service	252	77,268	-0-	2,456
Capital outlay				
Capital projects	-	-	-	35,703
Capitalized expenditures	-	555,999	44,661	17,670
Capitalized expenditures - capital leases	-	185,670	-	-
Total capital outlay	-0-	741,669	44,661	53,373
TOTAL EXPENDITURES	451,085	165,309,943	546,276	2,131,841
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	74,805	(16,553,535)	434,233	451,241
OTHER FINANCING SOURCES (USES)				
Proceeds of long-term debt - capital leases	-	185,670	-	-
Disposition of fixed assets	-	-	-	400
Operating transfers in	-	16,037,437	-	470,063
Operating transfers out	(28,133)	(214,726)	(364,000)	(1,361,291)
TOTAL OTHER FINANCING SOURCES (USES)	(28,133)	16,008,381	(364,000)	(890,828)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	46,672	(545,154)	70,233	(439,587)
FUND BALANCE (DEFICIT) - JANUARY 1, 2001	211,562	6,224,330	1,420,541	730,349
FUND BALANCE (DEFICIT) - DECEMBER 31, 2001	\$ 258,234	\$ 5,679,176	\$ 1,490,774	\$ 290,762

SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2001
 (PAGE 6 OF 6)

ROAD IMPROVEMENT DISTRICTS MAINTENANCE	SURFACE WATER MANAGEMENT	TREASURER'S O & M	VETERANS' RELIEF	YOUTH EMPLOYMENT PROGRAMS	YOUTH SPORTS FACILITIES GRANT
\$ 21,401	\$ -	\$ -	\$ 1,926,483	\$ -	\$ 625,548
-	-	-	-	-	-
-	610,321	-	-	9,265,308	-
-	35,257,104	281,318	-	-	-
-	2,000	-	-	-	-
4,433	150,786	-	-	-	61,776
-	106,571	-	1,950	370,569	-
<u>25,834</u>	<u>36,126,782</u>	<u>281,318</u>	<u>1,928,433</u>	<u>9,635,877</u>	<u>687,324</u>
-	-	296,080	-	-	-
-	-	-	-	-	-
-	32,672,446	-	-	-	-
-	-	-	-	-	-
-	-	-	2,168,286	11,158,327	-
-	-	-	-	-	-
-	-	-	-	-	1,457,524
<u>-0-</u>	<u>32,672,446</u>	<u>296,080</u>	<u>2,168,286</u>	<u>11,158,327</u>	<u>1,457,524</u>
-	51,445	-	-	-	-
-	20,555	56	-	-	-
<u>-0-</u>	<u>72,000</u>	<u>56</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
-	(4,660)	-	-	-	-
-	92,078	-	-	142,590	-
-	-	-	-	-	-
<u>-0-</u>	<u>87,418</u>	<u>-0-</u>	<u>-0-</u>	<u>142,590</u>	<u>-0-</u>
<u>-0-</u>	<u>32,831,864</u>	<u>296,136</u>	<u>2,168,286</u>	<u>11,300,917</u>	<u>1,457,524</u>
<u>25,834</u>	<u>3,294,918</u>	<u>(14,818)</u>	<u>(239,853)</u>	<u>(1,665,040)</u>	<u>(770,200)</u>
-	-	-	-	-	-
-	-	-	374	-	-
-	981,301	-	-	1,775,890	-
-	(5,857,351)	-	-	-	-
<u>-0-</u>	<u>(4,876,050)</u>	<u>-0-</u>	<u>374</u>	<u>1,775,890</u>	<u>-0-</u>
25,834	(1,581,132)	(14,818)	(239,479)	110,850	(770,200)
83,427	4,681,611	112,548	942,188	491,526	1,275,624
<u>\$ 109,261</u>	<u>\$ 3,100,479</u>	<u>\$ 97,730</u>	<u>\$ 702,709</u>	<u>\$ 602,376</u>	<u>\$ 505,424</u>

KING COUNTY, WASHINGTON
SPECIAL REVENUE FUNDS
SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES AND OTHER USES AND ENCUMBRANCES
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL ^(a)
FOR THE YEAR ENDED DECEMBER 31, 2001
(PAGE 1 OF 2)

FUND/DEPARTMENT	BUDGET			VARIANCE	ACTUAL		
	COUNCIL ADOPTED	ADJUSTMENTS & CARRYOVERS	FINAL		TOTAL	2001 YEAR-END ENCUMBRANCES	EXPENDITURES
Alcoholism and Substance Abuse	\$ 20,794,455	\$ 78,681	\$ 20,873,136	\$ 1,664,827	\$ 19,208,309	\$ -	\$ 19,208,309
Arts and Cultural Development	6,664,679	4,890,912	11,555,591	3,178,772	8,376,819	3,036,795	5,340,024
Arts and Cultural Education Program	-	-	-	-	-	-	-
Automated Fingerprint Identification System	10,673,049	8,068,620	18,741,669	6,066,472	12,675,197	2,337,675	10,337,522
Bridge Replacement	-	-	-	-	-	-	-
Clark Contract Administration	14,897,893	-	14,897,893	501,255	14,396,638	-	14,396,638
County Road							
Road Services Operating	58,893,823	4,369,441	63,263,264	1,906,357	61,356,907	1,425,987	59,930,920
Road Construction Transfers	23,958,493	(159,619)	23,798,874	-	23,798,874	-	23,798,874
Total County Road	<u>82,852,316</u>	<u>4,209,822</u>	<u>87,062,138</u>	<u>1,906,357</u>	<u>85,155,781</u>	<u>1,425,987</u>	<u>83,729,794</u>
Criminal Justice (CJ)							
Adult Detention/CJ	6,752,387	18,801	6,771,188	3	6,771,185	-	6,771,185
Budget Division/CJ	641,166	44,223	685,389	301,866	383,523	23,280	360,243
Construction & Facilities Management/CJ	-	-	-	-	-	-	-
District Court/CJ	1,343,563	(17,706)	1,325,857	1	1,325,856	-	1,325,856
Human Services/CJ	905,658	54,511	960,169	21,620	938,549	46,574	891,975
Judicial Administration/CJ	559,321	187,628	746,949	23,417	723,532	163,038	560,494
Natural Resources and Parks/CJ	425,820	(1,479)	424,341	6,202	418,139	-	418,139
Prosecuting Attorney/CJ	3,028,125	(38,835)	2,989,290	664	2,988,626	-	2,988,626
Public Defense/CJ	59,855	1,794	61,649	-	61,649	-	61,649
Sheriff/CJ	2,291,596	132,860	2,424,456	9,551	2,414,905	-	2,414,905
Special Programs/CJ	1,650,000	-	1,650,000	1,626,030	23,970	-	23,970
Capital Project Transfers/CJ	588,166	563,495	1,151,661	970,444	181,217	-	181,217
Superior Court/CJ	1,944,931	28,861	1,973,792	41,650	1,932,142	-	1,932,142
Transfer To Other Funds/CJ	382,354	-	382,354	32,078	350,276	-	350,276
Youth Services/CJ	-	-	-	-	-	-	-
Total Criminal Justice	<u>\$ 20,572,942</u>	<u>\$ 974,153</u>	<u>\$ 21,547,095</u>	<u>\$ 3,033,526</u>	<u>\$ 18,513,569</u>	<u>\$ 232,892</u>	<u>\$ 18,280,677</u>

KING COUNTY, WASHINGTON
SPECIAL REVENUE FUNDS
SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES AND OTHER USES AND ENCUMBRANCES
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL ^(a)
FOR THE YEAR ENDED DECEMBER 31, 2001
(PAGE 2 OF 2)

	BUDGET			VARIANCE	ACTUAL		
	COUNCIL ADOPTED	ADJUSTMENTS & CARRYOVERS	FINAL		TOTAL	2001 YEAR-END ENCUMBRANCES	EXPENDITURES
FUND/DEPARTMENT – CONTINUED							
Development and Environmental Services	\$ 35,767,408	\$ (36,948)	\$ 35,730,460	\$ 6,937,966	\$ 28,792,494	\$ 83,276	\$ 28,709,218
Developmental Disabilities							
Department Administration	1,229,405	(9,941)	1,219,464	137,456	1,082,008	-	1,082,008
Developmental Disabilities Division	17,778,508	(9,295)	17,769,213	434,726	17,334,487	131,413	17,203,074
Total Developmental Disabilities	<u>19,007,913</u>	<u>(19,236)</u>	<u>18,988,677</u>	<u>572,182</u>	<u>18,416,495</u>	<u>131,413</u>	<u>18,285,082</u>
Emergency Medical Services	30,509,385	501,898	31,011,283	3,656,302	27,354,981	-	27,354,981
Enhanced 911 Emergency							
Telephone System	9,541,142	6,711,379	16,252,521	6,082,773	10,169,748	1,748,982	8,420,766
Intercounty River Improvement	49,768	-	49,768	6,321	43,447	-	43,447
Local Hazardous Waste	12,637,455	13,577	12,651,032	969,564	11,681,468	60,002	11,621,466
Logan/Knox Settlement	1,173,891	1,913,000	3,086,891	710,016	2,376,875	-	2,376,875
Mental Health	98,280,005	39,866	98,319,871	10,853,711	87,466,160	4,239	87,461,921
Noxious Weed Control	509,578	306	509,884	20,666	489,218	10,000	479,218
Public Health Pooling	168,659,736	2,015,264	170,675,000	4,464,694	166,210,306	871,307	165,338,999
Recorder's Operation and							
Maintenance	892,621	261,903	1,154,524	244,248	910,276	-	910,276
River Improvement	3,491,219	291,660	3,782,879	183,561	3,599,318	106,186	3,493,132
Surface Water Management	39,744,013	3,149,978	42,893,991	1,648,521	41,245,470	2,556,255	38,689,215
Veterans' Relief	2,226,797	151,647	2,378,444	153,100	2,225,344	57,058	2,168,286
Youth Employment Programs	10,871,344	566,542	11,437,886	141,358	11,296,528	38,794	11,257,734
Youth Sports Facilities Grant	<u>1,442,000</u>	<u>924,945</u>	<u>2,366,945</u>	<u>433,544</u>	<u>1,933,401</u>	<u>475,877</u>	<u>1,457,524</u>
TOTAL OF SPECIAL REVENUE							
FUNDS WITH ANNUAL BUDGETS	\$ 591,259,609	\$ 34,707,969	\$ 625,967,578	\$ 53,429,736	\$ 572,537,842	\$ 13,176,738	\$ 559,361,104

(a) The Schedule of Annual Budgets and Expenditures and Other Uses and Encumbrances Budget and Actual is presented in order to disclose budgeted and actual expenditures comparisons classified the same as, and at the same level of detail as, the legally adopted budget.

ALCOHOLISM AND SUBSTANCE ABUSE SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS		
REVENUES					
Licenses and permits					
Permits	\$ 11,250	\$	\$ 11,250	\$	\$ 11,250
Intergovernmental revenues					
Federal grants	6,746,448		6,746,448	6,577,772	168,676
State grants	9,434,433		9,434,433	10,312,048	(877,615)
Intergovernmental services	1,233,651		1,233,651	1,378,339	(144,688)
Total intergovernmental revenues	17,414,532		17,414,532	18,268,159	(853,627)
Charges for services					
Mental and physical health	102,074		102,074	337,814	(235,740)
Interfund/department charges for services	273,348		273,348	242,645	30,703
Total charges for services	375,422		375,422	580,459	(205,037)
Miscellaneous revenues					
Rents and royalties	16,650		16,650		16,650
Other miscellaneous revenues	19,836		19,836	15,000	4,836
Total miscellaneous revenues	36,486		36,486	15,000	21,486
TOTAL REVENUES	17,837,690		17,826,440	18,863,618	(1,025,928)
OTHER FINANCING SOURCES					
Operating transfers in	1,854,342		1,854,342	1,807,936	46,406
TOTAL REVENUES AND OTHER SOURCES	19,692,032		19,692,032	20,671,554	(979,522)
EXPENDITURES					
Current					
Mental and physical health					
Personal services	4,031,466		4,031,466		
Supplies	277,359		277,359		
Contract services and other charges	9,254,682		9,254,682		
Intergovernmental services	13,460		13,460		
Interfund payments for services	5,429,751		5,429,751		
Total mental and physical health	19,006,718	-0-	19,006,718	20,577,742	1,571,024
Capital outlay					
Capitalized expenditures	8,697	-0-	8,697	102,500	93,803
TOTAL EXPENDITURES	19,015,415	-0-	19,015,415	20,680,242	1,664,827
OTHER FINANCING USES					
Operating transfers out	192,894	-0-	192,894	192,894	-0-
TOTAL EXPENDITURES AND OTHER USES	19,208,309	-0-	19,208,309	20,873,136	1,664,827
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	483,723	\$ -0-	\$ 483,723	\$ (201,582)	\$ 685,305
FUND BALANCE - JANUARY 1, 2001	1,651,810				
FUND BALANCE - DECEMBER 31, 2001	\$ 2,135,533				

ARTS AND CULTURAL DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS		
REVENUES					
Taxes					
Retail sales and use taxes - hotel/motel tax	<u>\$ 6,046,287</u>	\$	<u>\$ 6,046,287</u>	<u>\$ 9,663,774</u>	<u>\$ (3,617,487)</u>
TOTAL REVENUES	<u>6,046,287</u>		<u>6,046,287</u>	<u>9,663,774</u>	<u>(3,617,487)</u>
EXPENDITURES					
Current					
Culture and recreation					
Personal services	586,853		586,853		
Supplies	7,487		7,487		
Contract services and other charges	3,918,455	3,036,795	6,955,250		
Interfund payments for services	<u>142,048</u>		<u>142,048</u>		
Total culture and recreation	<u>4,654,843</u>	<u>3,036,795</u>	<u>7,691,638</u>	<u>10,875,253</u>	<u>3,183,615</u>
Capital outlay					
Capitalized expenditures	<u>4,843</u>	<u>-0-</u>	<u>4,843</u>		<u>(4,843)</u>
TOTAL EXPENDITURES	<u>4,659,686</u>	<u>3,036,795</u>	<u>7,696,481</u>	<u>10,875,253</u>	<u>3,178,772</u>
OTHER FINANCING USES					
Operating transfers out	<u>680,338</u>	<u>-0-</u>	<u>680,338</u>	<u>680,338</u>	<u>-0-</u>
TOTAL EXPENDITURES AND OTHER USES	<u>5,340,024</u>	<u>3,036,795</u>	<u>8,376,819</u>	<u>11,555,591</u>	<u>3,178,772</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	706,263	<u>\$ (3,036,795)</u>	<u>\$ (2,330,532)</u>	<u>\$ (1,891,817)</u>	<u>\$ (438,715)</u>
FUND BALANCE - JANUARY 1, 2001	<u>8,548,141</u>				
FUND BALANCE - DECEMBER 31, 2001	<u>\$ 9,254,404</u>				

AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS		
REVENUES					
Taxes					
Property taxes	\$ 10,735,297	\$	\$ 10,735,297	\$ 10,159,356	\$ 575,941
Business and other taxes	97,981		97,981		97,981
Total taxes	<u>10,833,278</u>		<u>10,833,278</u>	<u>10,159,356</u>	<u>673,922</u>
Charges for other services					
Department charges for services	5,450		5,450	-0-	5,450
Interest earnings	<u>816,340</u>		<u>816,340</u>	<u>300,000</u>	<u>516,340</u>
Miscellaneous revenues					
Rents and royalties	194		194		194
Other miscellaneous revenues	304		304		304
Total miscellaneous revenues	<u>498</u>		<u>498</u>	<u>-0-</u>	<u>498</u>
TOTAL REVENUES	<u>11,655,566</u>		<u>11,655,566</u>	<u>10,459,356</u>	<u>1,196,210</u>
OTHER FINANCING SOURCES					
Disposition of fixed assets	1,993		1,993	-0-	1,993
TOTAL REVENUES AND OTHER SOURCES	<u>11,657,559</u>		<u>11,657,559</u>	<u>10,459,356</u>	<u>1,198,203</u>
EXPENDITURES					
Current					
Law, safety and justice					
Personal services	4,716,092		4,716,092		
Supplies	90,315		90,315		
Contract services and other charges	2,475,378	724,488	3,199,866		
Interfund payment for services	1,332,442	1,857	1,334,299		
Total law, safety and justice	<u>8,614,227</u>	<u>726,345</u>	<u>9,340,572</u>	<u>12,018,420</u>	<u>2,677,848</u>
Capital outlay					
Capitalized expenditures	1,568,820	1,611,330	3,180,150	6,706,296	3,526,146
TOTAL EXPENDITURES	<u>10,183,047</u>	<u>2,337,675</u>	<u>12,520,722</u>	<u>18,724,716</u>	<u>6,203,994</u>
OTHER FINANCING USES					
Operating transfers out	154,475	-0-	154,475	16,953	(137,522)
TOTAL EXPENDITURES AND OTHER USES	<u>10,337,522</u>	<u>2,337,675</u>	<u>12,675,197</u>	<u>18,741,669</u>	<u>6,066,472</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (NON-GAAP BUDGETARY BASIS)	1,320,037	<u>\$ (2,337,675)</u>	<u>\$ (1,017,638)</u>	<u>\$ (8,282,313)</u>	<u>\$ 7,264,675</u>
ADJUSTMENT FROM BUDGETARY BASIS TO GAAP BASIS	<u>129,439 ^(a)</u>				
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (GAAP BASIS)	1,449,476				
FUND BALANCE - JANUARY 1, 2001	<u>14,819,537</u>				
FUND BALANCE - DECEMBER 31, 2001	<u>\$ 16,269,013</u>				

(a) See Note 2, "Stewardship, Compliance, and Accountability" - Reconciliation of Budgetary Basis and GAAP Basis Statements and Schedules for Governmental Funds.

BRIDGE REPLACEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS		
REVENUES					
Interest earnings	\$ 189	\$	\$ 189	\$ -0-	\$ 189
TOTAL REVENUES	189		189	-0-	189
TOTAL EXPENDITURES	-0-	-0-	-0-	-0-	-0-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	189	\$ -0-	\$ 189	\$ -0-	\$ 189
FUND BALANCE - JANUARY 1, 2001	3,970				
FUND BALANCE - DECEMBER 31, 2001	\$ 4,159				

CLARK CONTRACT ADMINISTRATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL		BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS	
REVENUES				
Charges for services				
Interfund/department charges for services	\$ 10,632,992	\$	\$ 10,632,992	\$ -0-
Interest earning	303,441		303,441	-0-
TOTAL REVENUES	10,936,433		10,936,433	-0-
OTHER FINANCING SOURCES				
Operating transfers in	999,493		999,493	-0-
TOTAL REVENUES AND OTHER SOURCES	11,935,926		11,935,926	-0-
EXPENDITURES				
Current				
General government services				
Personal services	10,441,421		10,441,421	
Supplies	7,042		7,042	
Contract services and other services	3,622,200		3,622,200	
Interfund payments for services	318,097		318,097	
Total general government services	14,388,760	-0-	14,388,760	14,891,424
Capital outlay				
Capitalized expenditures	6,469	-0-	6,469	6,469
TOTAL EXPENDITURES	14,395,229	-0-	14,395,229	14,897,893
OTHER FINANCING USES				
Operating Transfer Out	1,409	-0-	1,409	-0-
TOTAL EXPENDITURES AND OTHER USES	14,396,638	-0-	14,396,638	14,897,893
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,460,712)	\$ -0-	\$ (2,460,712)	\$ (14,897,893)
FUND BALANCE - JANUARY 1, 2001	3,286,515			
FUND BALANCE - DECEMBER 31, 2001	\$ 825,803			

KING COUNTY, WASHINGTON

COUNTY ROAD FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS		
REVENUES					
Taxes					
Property taxes	\$ 49,837,660	\$	\$ 49,837,660	\$ 50,236,973	\$ (399,313)
Business and other taxes	336,625		336,625	438,589	(101,964)
Total taxes	<u>50,174,285</u>		<u>50,174,285</u>	<u>50,675,562</u>	<u>(501,277)</u>
Intergovernmental revenues					
Federal grants	2,313,782		2,313,782	1,344,998	968,784
State grants	13,973,156		13,973,156	13,957,535	15,621
Intergovernmental services	9,467,008		9,467,008	12,236,086	(2,769,078)
Total intergovernmental revenues	<u>25,753,946</u>		<u>25,753,946</u>	<u>27,538,619</u>	<u>(1,784,673)</u>
Charges for services					
General government	6,639		6,639	9,135	(2,496)
Transportation	2,493,597		2,493,597	1,273,207	1,220,390
Interfund/department charges for services	2,294,055		2,294,055	173,492	2,120,563
Total charges for services	<u>4,794,291</u>		<u>4,794,291</u>	<u>1,455,834</u>	<u>3,338,457</u>
Fines and forfeits	<u>109</u>		<u>109</u>	<u>-0-</u>	<u>109</u>
Interest earnings	<u>333,421</u>		<u>333,421</u>	<u>450,000</u>	<u>(116,579)</u>
Miscellaneous revenues					
Rents and royalties	137,262		137,262	55,940	81,322
Other miscellaneous revenues	2,213		2,213	55,492	(53,279)
Total miscellaneous revenues	<u>139,475</u>		<u>139,475</u>	<u>111,432</u>	<u>28,043</u>
TOTAL REVENUES	<u>81,195,527</u>		<u>81,195,527</u>	<u>80,231,447</u>	<u>964,080</u>
OTHER FINANCING SOURCES					
Disposition of fixed assets	<u>2,077,518</u>		<u>2,077,518</u>	<u>8,214,063</u>	<u>(6,136,545)</u>
TOTAL REVENUES AND OTHER SOURCES	<u>83,273,045</u>		<u>83,273,045</u>	<u>88,445,510</u>	<u>(5,172,465)</u>
EXPENDITURES					
Current					
Transportation					
Personal services	32,056,006		32,056,006		
Supplies	4,334,980		4,334,980		
Contract services and other charges	(796,859)	476,778	(320,081)		
Intergovernmental services	3,366,430		3,366,430		
Interfund payments for services	12,510,180	86,000	12,596,180		
Total transportation	<u>51,470,737</u>	<u>562,778</u>	<u>52,033,515</u>	<u>51,707,647</u>	<u>(325,868)</u>
Debt service					
Redemption of long-term debt	34,467		34,467		(34,467)
Interest and other debt service costs	7,707		7,707		(7,707)
Total debt service	<u>42,174</u>	<u>-0-</u>	<u>42,174</u>	<u>-0-</u>	<u>(42,174)</u>
Capital outlay					
Capital projects					
Road and street construction	7,194,252	709,999	7,904,251	10,017,101	2,112,850
Capitalized expenditures	612,024	153,210	765,234	837,649	72,415
Total capital outlay	<u>7,806,276</u>	<u>863,209</u>	<u>8,669,485</u>	<u>10,854,750</u>	<u>2,185,265</u>
TOTAL EXPENDITURES	<u>59,319,187</u>	<u>1,425,987</u>	<u>60,745,174</u>	<u>62,562,397</u>	<u>1,817,223</u>
OTHER FINANCING USES					
Operating transfers out	<u>24,410,607</u>	<u>-0-</u>	<u>24,410,607</u>	<u>24,499,741</u>	<u>89,134</u>
TOTAL EXPENDITURES AND OTHER USES	<u>83,729,794</u>	<u>1,425,987</u>	<u>85,155,781</u>	<u>87,062,138</u>	<u>1,906,357</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (NON-GAAP BUDGETARY BASIS)	(456,749)	<u>\$ (1,425,987)</u>	<u>\$ (1,882,736)</u>	<u>\$ 1,383,372</u>	<u>\$ (3,266,108)</u>
ADJUSTMENT FROM BUDGETARY BASIS TO GAAP BASIS	<u>112,269</u> ^(a)				
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES (GAAP BASIS)	(344,480)				
FUND BALANCE (DEFICIT) - JANUARY 1, 2001	<u>(4,222,991)</u>				
FUND BALANCE (DEFICIT) - DECEMBER 31, 2001	<u>\$ (4,567,471)</u>				

(a) See Note 2, "Stewardship, Compliance, and Accountability" - Reconciliation of Budgetary Basis and GAAP Basis Statements and Schedules for Governmental Funds.

CRIMINAL JUSTICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL			
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS	BUDGET
				VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes				
Retail sales and use taxes	\$ 10,958,675	\$	\$ 10,958,675	\$ 12,592,686
Intergovernmental revenues				
Entitlements and shared revenues	4,872,586		4,872,586	4,867,366
Intergovernmental services	83,172		83,172	-0-
Total intergovernmental revenues	<u>4,955,758</u>		<u>4,955,758</u>	<u>4,867,366</u>
Fines and forfeits	<u>377,144</u>		<u>377,144</u>	-0-
Interest earnings	<u>464,092</u>		<u>464,092</u>	<u>376,088</u>
Miscellaneous revenues				
Other miscellaneous revenues	<u>316</u>		<u>316</u>	-0-
TOTAL REVENUES	<u>16,755,985</u>		<u>16,755,985</u>	<u>17,836,140</u>
OTHER FINANCING SOURCES				
Operating transfers in	<u>356,512</u>		<u>356,512</u>	<u>875,486</u>
TOTAL REVENUES AND OTHER SOURCES	<u>17,112,497</u>		<u>17,112,497</u>	<u>18,711,626</u>
EXPENDITURES				
Current				
General government services				
Personal services	<u>23,970</u>	<u>-0-</u>	<u>23,970</u>	<u>1,650,000</u>
Law, safety and justice				
Personal services	10,906,024		10,906,024	
Supplies	96,621		96,621	
Contract services and other charges	(150,174)	232,892	82,718	
Interfund payments for services	<u>6,745,742</u>		<u>6,745,742</u>	
Total law, safety and justice	<u>17,598,213</u>	<u>232,892</u>	<u>17,831,105</u>	<u>18,266,106</u>
Mental and physical health				
Contract services and other charges				
Total mental and physical health	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>375,990</u>
Culture and recreation				
Contract services and other charges	<u>554</u>		<u>554</u>	
Capital outlay				
Capitalized expenditures	<u>100,733</u>	<u>-0-</u>	<u>100,733</u>	<u>68,583</u>
TOTAL EXPENDITURES	<u>17,723,470</u>	<u>232,892</u>	<u>17,956,362</u>	<u>20,360,679</u>
OTHER FINANCING USES				
Operating transfers out	<u>557,207</u>	<u>-0-</u>	<u>557,207</u>	<u>1,186,416</u>
TOTAL EXPENDITURES AND OTHER USES	<u>18,280,677</u>	<u>232,892</u>	<u>18,513,569</u>	<u>21,547,095</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,168,180)	<u>\$ (232,892)</u>	<u>\$ (1,401,072)</u>	<u>\$ (2,835,469)</u>
FUND BALANCE - JANUARY 1, 2001	<u>5,727,472</u>			
FUND BALANCE - DECEMBER 31, 2001	<u>\$ 4,559,292</u>			

KING COUNTY, WASHINGTON

DEVELOPMENT AND ENVIRONMENTAL SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS		
REVENUES					
Licenses and permits					
Non-business licenses and permits	\$ 7,401,884	\$	\$ 7,401,884	\$ 6,527,812	\$ 874,072
Intergovernmental revenues					
Federal grants	140,772		140,772	-0-	140,772
Charges for services					
General government	105,285		105,285	2,341,329	(2,236,044)
Law, safety and justice					
Physical environment	1,497		1,497	-0-	1,497
Economic environment	17,050,971		17,050,971	24,472,054	(7,421,083)
Interfund/department charges for services	237,730		237,730	-0-	237,730
Total charges for services	17,395,483		17,395,483	26,813,383	(9,417,900)
Fines and forfeits	3,925		3,925	-0-	3,925
Interest earnings	641,423		641,423	500,000	141,423
Miscellaneous revenues					
Other miscellaneous revenues	133,875		133,875	1,382,456	(1,248,581)
TOTAL REVENUES	25,717,362		25,717,362	35,223,651	(9,647,061)
OTHER FINANCING SOURCES					
Operating transfers in	3,738,182		3,738,182	3,834,463	(96,281)
TOTAL REVENUES AND OTHER SOURCES	29,455,544		29,455,544	39,058,114	(9,743,342)
EXPENDITURES					
Current					
Law, safety and justice					
Personal services	1,618,783		1,618,783		
Supplies	26		26		
Interfund payments for services	85,416		85,416		
Total law, safety and justice	1,704,225	-0-	1,704,225	2,045,725	341,500
Economic environment					
Personal services	20,726,955		20,726,955		
Supplies	307,266		307,266		
Contract services and other charges	1,105,307	83,276	1,188,583		
Interfund payments for services	4,631,553		4,631,553		
Total economic environment	26,771,081	83,276	26,854,357	33,135,151	6,280,794
Capital outlay					
Capitalized expenditures	102,245	-0-	102,245	228,080	125,835
TOTAL EXPENDITURES	28,577,551	83,276	28,660,827	35,408,956	6,748,129
OTHER FINANCING USES					
Operating transfers out	131,667	-0-	131,667	321,504	189,837
TOTAL EXPENDITURES AND OTHER USES	28,709,218	83,276	28,792,494	35,730,460	6,937,966
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (NON-GAAP BUDGETARY BASIS)	746,326	\$ (83,276)	\$ 663,050	\$ 3,327,654	\$ (2,805,376)
ADJUSTMENT FROM BUDGETARY BASIS TO GAAP BASIS	103,800	(a)			
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (GAAP BASIS)	850,126				
FUND BALANCE - JANUARY 1, 2001	880,574				
FUND BALANCE - DECEMBER 31, 2001	\$ 1,730,700				

(a) See Note 2, "Stewardship, Compliance, and Accountability" - Reconciliation of Budgetary Basis and GAAP Basis Statements and Schedules for Governmental Funds.

DEVELOPMENTAL DISABILITIES FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS		
REVENUES					
Taxes					
Property taxes	\$ 2,120,828	\$	\$ 2,120,828	\$ 2,166,466	\$ (45,638)
Business and other taxes	19,365		19,365	16,243	3,122
Total taxes	<u>2,140,193</u>		<u>2,140,193</u>	<u>2,182,709</u>	<u>(42,516)</u>
Intergovernmental revenues					
Federal grants	1,466,110		1,466,110	1,291,201	174,909
State grants	13,060,781		13,060,781	13,655,479	(594,698)
Intergovernmental services	57,634		57,634	10,000	47,634
Total intergovernmental revenues	<u>14,584,525</u>		<u>14,584,525</u>	<u>14,956,680</u>	<u>(372,155)</u>
Charges for Services					
Interfund/department charges for services	<u>633,122</u>		<u>633,122</u>	<u>790,651</u>	<u>(157,529)</u>
Miscellaneous revenues					
Rents and royalties	79,516		79,516	50,000	29,516
Other miscellaneous revenues	134		134		134
Total miscellaneous revenues	<u>79,650</u>		<u>79,650</u>	<u>50,000</u>	<u>29,650</u>
TOTAL REVENUES	<u>17,437,490</u>		<u>17,437,490</u>	<u>17,980,040</u>	<u>(542,550)</u>
OTHER FINANCING SOURCES					
Disposition of fixed assets	415		415	2,422	(2,007)
Operating transfers in	459,916		459,916	468,192	(8,276)
TOTAL OTHER FINANCING SOURCES	<u>460,331</u>		<u>460,331</u>	<u>470,614</u>	<u>(10,283)</u>
TOTAL REVENUES AND OTHER SOURCES	<u>17,897,821</u>		<u>17,897,821</u>	<u>18,450,654</u>	<u>(552,833)</u>
EXPENDITURES					
Current					
Economic environment					
Personal services	678,395		678,395		
Supplies	2,559		2,559		
Contract services and other charges	23,055		23,055		
Interfund payments for services	376,755		376,755		
Total economic environment	<u>1,080,764</u>	<u>-0-</u>	<u>1,080,764</u>	<u>1,208,714</u>	<u>127,950</u>
Mental and physical health					
Personal services	799,294		799,294		
Supplies	58,427		58,427		
Contract services and other charges	14,196,598	7,258	14,203,856		
Interfund payments for services	948,755	77,174	1,025,929		
Total mental and physical health	<u>16,003,074</u>	<u>84,432</u>	<u>16,087,506</u>	<u>17,667,940</u>	<u>1,580,434</u>
Capital outlay					
Capitalized expenditures	<u>1,244</u>	<u>46,981</u>	<u>48,225</u>	<u>98,406</u>	<u>50,181</u>
TOTAL EXPENDITURES	<u>17,085,082</u>	<u>131,413</u>	<u>17,216,495</u>	<u>18,975,060</u>	<u>1,758,565</u>
OTHER FINANCING USES					
Operating transfers out	<u>1,200,000</u>	<u>-0-</u>	<u>1,200,000</u>	<u>13,617</u>	<u>(1,186,383)</u>
TOTAL EXPENDITURES AND OTHER USES	<u>18,285,082</u>	<u>131,413</u>	<u>18,416,495</u>	<u>18,988,677</u>	<u>572,182</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(387,261)</u>	<u>\$ (131,413)</u>	<u>\$ (518,674)</u>	<u>\$ (538,023)</u>	<u>\$ 19,349</u>
FUND BALANCE - JANUARY 1, 2001	<u>6,674,394</u>				
FUND BALANCE - DECEMBER 31, 2001	<u>\$ 6,287,133</u>				

EMERGENCY MEDICAL SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS		
REVENUES					
Taxes					
Property taxes	\$ 29,797,072	\$	\$ 29,797,072	\$ 29,392,840	\$ 404,232
Business and other taxes	113,727		113,727	125,000	(11,273)
Total taxes	<u>29,910,799</u>		<u>29,910,799</u>	<u>29,392,840</u>	<u>517,959</u>
Intergovernmental revenues					
Entitlements and shared revenues	<u>10,985</u>		<u>10,985</u>		<u>10,985</u>
Interest earnings	<u>265,052</u>		<u>265,052</u>	<u>259,000</u>	<u>6,052</u>
Miscellaneous revenues					
Rents and royalties	827		827		827
Other miscellaneous revenues	<u>66,096</u>		<u>66,096</u>	<u>1,668,000</u>	<u>(1,601,904)</u>
Total miscellaneous revenues	<u>66,923</u>		<u>66,923</u>	<u>1,668,000</u>	<u>(1,601,077)</u>
TOTAL REVENUES	<u>30,253,759</u>		<u>30,253,759</u>	<u>31,319,840</u>	<u>(1,066,081)</u>
OTHER FINANCING SOURCES					
Disposition of fixed assets	8,241		8,241	60,000	(51,759)
Operating transfers in	<u>375,000</u>		<u>375,000</u>	<u>375,000</u>	<u>-0-</u>
TOTAL OTHER FINANCING SOURCES	<u>383,241</u>		<u>383,241</u>	<u>435,000</u>	<u>(51,759)</u>
TOTAL REVENUES AND OTHER SOURCES	<u>30,637,000</u>		<u>30,637,000</u>	<u>31,754,840</u>	<u>(1,117,840)</u>
EXPENDITURES					
Current					
Law, safety and justice					
Personal services	7,986,749		7,986,749		
Supplies	567,708		567,708		
Contract services and other charges	17,153,550		17,153,550		
Interfund payments for services	<u>1,417,948</u>		<u>1,417,948</u>		
Total law, safety and justice	<u>27,125,955</u>	<u>-0-</u>	<u>27,125,955</u>	<u>30,459,179</u>	<u>3,333,224</u>
Debt service					
Interest and other debt service costs	<u>3,325</u>	<u>-0-</u>	<u>3,325</u>	<u>-0-</u>	<u>(3,325)</u>
Capital outlay					
Capitalized expenditures	<u>222,306</u>	<u>-0-</u>	<u>222,306</u>	<u>520,933</u>	<u>298,627</u>
TOTAL EXPENDITURES	<u>27,351,586</u>	<u>-0-</u>	<u>27,351,586</u>	<u>30,980,112</u>	<u>3,628,526</u>
OTHER FINANCING USES					
Operating transfers out	<u>3,395</u>	<u>-0-</u>	<u>3,395</u>	<u>31,171</u>	<u>27,776</u>
TOTAL EXPENDITURES AND OTHER USES	<u>27,354,981</u>	<u>-0-</u>	<u>27,354,981</u>	<u>31,011,283</u>	<u>3,656,302</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>3,282,019</u>	<u>\$ -0-</u>	<u>\$ 3,282,019</u>	<u>\$ 743,557</u>	<u>\$ 2,538,462</u>
FUND BALANCE - JANUARY 1, 2001	<u>386,811</u>				
FUND BALANCE - DECEMBER 31, 2001	<u>\$ 3,668,830</u>				

ENHANCED 911 EMERGENCY TELEPHONE SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS		
REVENUES					
Taxes					
Business and other taxes	\$ 8,081,651	\$	\$ 8,081,651	\$ 7,629,676	\$ 451,975
Interest earnings	700,926		700,926	381,484	319,442
Miscellaneous revenues					
Contributions from private sources	25		25		25
Other miscellaneous revenue	1,257		1,257		1,257
Total miscellaneous revenue	1,282		1,282	-0-	1,282
TOTAL REVENUES	8,783,859		8,783,859	8,011,160	772,699
EXPENDITURES					
Current					
Law, safety and justice					
Personal services	318,668		318,668		
Supplies	6,131		6,131		
Contract services and other charges	5,570,744	1,649,989	7,220,733		
Interfund payments for services	475,064		475,064		
Total law, safety and justice	6,370,607	1,649,989	8,020,596	12,873,885	4,853,289
Capital outlay					
Capitalized expenditures	2,050,159	98,993	2,149,152	3,378,636	1,229,484
TOTAL EXPENDITURES	8,420,766	1,748,982	10,169,748	16,252,521	6,082,773
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (NON-GAAP BUDGETARY BASIS)	363,093	\$ (1,748,982)	\$ (1,385,889)	\$ (8,241,361)	\$ 6,855,472
ADJUSTMENT FROM BUDGETARY BASIS TO GAAP BASIS	108,886 ^(a)				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (GAAP BASIS)	471,979				
FUND BALANCE - JANUARY 1, 2001	12,988,736				
FUND BALANCE - DECEMBER 31, 2001	\$ 13,460,715				

(a) See Note 2, "Stewardship, Compliance, and Accountability" - Reconciliation of Budgetary Basis and GAAP Basis Statements and Schedules for Governmental Funds.

INTERCOUNTY RIVER IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL				
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Taxes					
Property taxes	\$ 49,920	\$	\$ 49,920	\$ 50,000	\$ (80)
Business and other taxes	449		449		449
Total taxes	<u>50,369</u>		<u>50,369</u>	<u>50,000</u>	<u>369</u>
Intergovernmental revenues					
State grants	<u>(9,061)</u>		<u>(9,061)</u>		<u>(9,061)</u>
Interest earnings	<u>799</u>		<u>799</u>	<u>-0-</u>	<u>799</u>
Miscellaneous revenues					
Other miscellaneous revenue	<u>1</u>		<u>1</u>	<u>-0-</u>	<u>1</u>
TOTAL REVENUES	<u>42,108</u>		<u>42,108</u>	<u>50,000</u>	<u>(7,892)</u>
OTHER FINANCING SOURCES					
Disposition of fixed assets	<u>8</u>		<u>8</u>	<u>-0-</u>	<u>8</u>
TOTAL REVENUES AND OTHER SOURCES	<u>42,116</u>		<u>42,116</u>	<u>50,000</u>	<u>(7,884)</u>
EXPENDITURES					
Current					
Physical environment					
Personal services	19,504		19,504		
Supplies	941		941		
Contract services and other charges	647		647		
Interfund payment for services	22,194		22,194		
Total physical environment	<u>43,286</u>	<u>-0-</u>	<u>43,286</u>	<u>34,768</u>	<u>(8,518)</u>
Debt service					
Interest and other debt service costs	<u>161</u>	<u>-0-</u>	<u>161</u>	<u>-0-</u>	<u>(161)</u>
TOTAL EXPENDITURES	<u>43,447</u>	<u>-0-</u>	<u>43,447</u>	<u>34,768</u>	<u>(8,679)</u>
OTHER FINANCING USES					
Operating transfers out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>15,000</u>	<u>15,000</u>
TOTAL EXPENDITURES AND OTHER USES	<u>43,447</u>	<u>-0-</u>	<u>43,447</u>	<u>49,768</u>	<u>6,321</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(1,331)</u>	<u>\$ -0-</u>	<u>\$ (1,331)</u>	<u>\$ 232</u>	<u>\$ (1,563)</u>
FUND BALANCE - JANUARY 1, 2001	<u>18,954</u>				
FUND BALANCE - DECEMBER 31, 2001	<u>\$ 17,623</u>				

LOCAL HAZARDOUS WASTE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS		
REVENUES					
Intergovernmental revenues					
State grants	\$ 176,096	\$	\$ 176,096	\$ 676,000	\$ (499,904)
Intergovernmental services	3,570,638		3,570,638	3,093,859	476,779
Total intergovernmental revenues	<u>3,746,734</u>		<u>3,746,734</u>	<u>3,769,859</u>	<u>(23,125)</u>
Charges for services					
Mental and physical health	<u>5,744,413</u>		<u>5,744,413</u>	<u>6,289,985</u>	<u>(545,572)</u>
Interest earnings	<u>674,856</u>		<u>674,856</u>	<u>676,000</u>	<u>(1,144)</u>
Miscellaneous revenues					
Other miscellaneous revenues	<u>466,144</u>		<u>466,144</u>	<u>-0-</u>	<u>466,144</u>
TOTAL REVENUES	<u>10,632,147</u>		<u>10,632,147</u>	<u>10,735,844</u>	<u>(103,697)</u>
EXPENDITURES					
Current					
Mental and physical health					
Contract services and other charges	2,866,217	60,002	2,926,219		
Interfund payments for services	<u>8,755,249</u>		<u>8,755,249</u>		
TOTAL EXPENDITURES	<u>11,621,466</u>	<u>60,002</u>	<u>11,681,468</u>	<u>12,651,032</u>	<u>969,564</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (NON-GAAP BUDGETARY BASIS)	(989,319)	<u>\$ (60,002)</u>	<u>\$ (1,049,321)</u>	<u>\$ (1,915,188)</u>	<u>\$ 865,867</u>
ADJUSTMENT FROM BUDGETARY BASIS TO GAAP BASIS	<u>122,020</u> ^(a)				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (GAAP BASIS)	(867,299)				
FUND BALANCE - JANUARY 1, 2001	<u>10,267,588</u>				
FUND BALANCE - DECEMBER 31, 2001	<u>\$ 9,400,289</u>				

(a) See Note 2, "Stewardship, Compliance, and Accountability" - Reconciliation of Budgetary Basis and GAAP Basis Statements and Schedules for Governmental Funds.

LOGAN/ KNOX SETTLEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS		
REVENUES					
Intergovernmental revenues					
Other general government	\$ 2,047,819	\$	\$ 2,047,819	\$ -0-	\$ 2,047,819
Interest earnings	57,998		57,998	-0-	57,998
Miscellaneous revenues	96,444		96,444	861,106	(764,662)
TOTAL REVENUES	2,202,261		2,202,261	861,106	1,341,155
OTHER FINANCING SOURCES					
Proceeds of long-term debt - G.O. bonds					
Operating transfers in	1,900,000		1,900,000		1,900,000
TOTAL OTHER FINANCING SOURCES	1,900,000		1,900,000	-0-	1,900,000
TOTAL REVENUES AND OTHER SOURCES	4,102,261		4,102,261	861,106	3,241,155
EXPENDITURES					
General government services					
Personal services	2,376,875		2,376,875	3,086,891	
Total general government services	2,376,875	-0-	2,376,875	3,086,891	710,016
TOTAL EXPENDITURES	2,376,875	-0-	2,376,875	3,086,891	710,016
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	1,725,386	\$ -0-	\$ 1,725,386	\$ (2,225,785)	\$ 3,951,171
FUND BALANCE - JANUARY 1, 2001	216,308				
FUND BALANCE - DECEMBER 31, 2001	\$ 1,941,694				

MENTAL HEALTH FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS		
REVENUES					
Taxes					
Property taxes	\$ 2,120,811	\$	\$ 2,120,811	\$ 2,166,466	\$ (45,655)
Business and other taxes	19,365		19,365	13,000	6,365
Total taxes	<u>2,140,176</u>		<u>2,140,176</u>	<u>2,179,466</u>	<u>(39,290)</u>
Intergovernmental revenues					
Federal grants	32,666,792		32,666,792	36,933,571	(4,266,779)
State grants	49,062,342		49,062,342	54,319,296	(5,256,954)
Total intergovernmental revenues	<u>81,729,134</u>		<u>81,729,134</u>	<u>91,252,867</u>	<u>(9,523,733)</u>
Charges for services					
Interfund/department charges for services	457,437		457,437	453,960	3,477
Interest earnings	<u>897,855</u>		<u>897,855</u>	<u>825,000</u>	<u>72,855</u>
Miscellaneous revenues					
Rents and royalties	38		38		38
Other miscellaneous revenues	141,577		141,577		141,577
Total miscellaneous revenues	<u>141,615</u>		<u>141,615</u>	<u>-0-</u>	<u>141,615</u>
TOTAL REVENUES	<u>85,366,217</u>		<u>85,366,217</u>	<u>94,711,293</u>	<u>(9,345,076)</u>
OTHER FINANCING SOURCES					
Disposition of fixed assets	415		415		415
Operating transfers in	686,700		686,700	694,630	(7,930)
TOTAL OTHER FINANCING SOURCES	<u>687,115</u>		<u>687,115</u>	<u>694,630</u>	<u>(7,515)</u>
TOTAL REVENUES AND OTHER SOURCES	<u>86,053,332</u>		<u>86,053,332</u>	<u>95,405,923</u>	<u>(9,352,591)</u>
EXPENDITURES					
Current					
Mental and physical health					
Personal services	5,745,315		5,745,315		
Supplies	109,773		109,773		
Contract services and other charges	79,459,149	4,239	79,463,388		
Interfund payments for services	1,766,752		1,766,752		
Total mental and physical health	<u>87,080,989</u>	<u>4,239</u>	<u>87,085,228</u>	<u>97,768,176</u>	<u>10,682,948</u>
Capital outlay					
Capitalized expenditures	<u>128,931</u>	<u>-0-</u>	<u>128,931</u>	<u>204,200</u>	<u>75,269</u>
TOTAL EXPENDITURES	<u>87,209,920</u>	<u>4,239</u>	<u>87,214,159</u>	<u>97,972,376</u>	<u>10,758,217</u>
OTHER FINANCING USES					
Operating transfers out	<u>252,001</u>	<u>-0-</u>	<u>252,001</u>	<u>347,495</u>	<u>95,494</u>
TOTAL EXPENDITURES AND OTHER USES	<u>87,461,921</u>	<u>4,239</u>	<u>87,466,160</u>	<u>98,319,871</u>	<u>10,853,711</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (NON-GAAP BUDGETARY BASIS)	(1,408,589)	<u>\$ (4,239)</u>	<u>\$ (1,412,828)</u>	<u>\$ (2,913,948)</u>	<u>\$ 1,501,120</u>
ADJUSTMENT FROM BUDGETARY BASIS TO GAAP BASIS	<u>72,259</u> ^(a)				
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES (GAAP BASIS)	(1,336,330)				
FUND BALANCE - JANUARY 1, 2001	<u>13,683,840</u>				
FUND BALANCE - DECEMBER 31, 2001	<u>\$ 12,347,510</u>				

(a) See Note 2, "Stewardship, Compliance, and Accountability" - Reconciliation of Budgetary Basis and GAAP Basis Statements and Schedules for Governmental Funds.

NOXIOUS WEED CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS		
REVENUES					
Taxes					
Excise taxes	\$ 515,519	\$	\$ 515,519	\$ -0-	\$ 515,519
Intergovernmental revenues					
Intergovernmental services	2,500		2,500	-0-	2,500
Interest earnings	7,871		7,871	-0-	7,871
TOTAL REVENUES	525,890		525,890	-0-	525,890
EXPENDITURES					
Current					
Physical environment					
Personal services	356,494		356,494		
Supplies	6,446		6,446		
Contract services and other charges	24,877	10,000	34,877		
Interfund payments for services	63,016		63,016		
Total physical environment	450,833	10,000	460,833	504,983	44,150
Debt Service					
Redemption of long-term debt				4,901	4,901
Interest and other debt service costs	252		252		(252)
Total debt service	252	-0-	252	4,901	4,649
TOTAL EXPENDITURES	451,085	10,000	461,085	509,884	48,799
OTHER FINANCING USES					
Operating transfers out	28,133	-0-	28,133	-0-	(28,133)
TOTAL EXPENDITURES AND OTHER USES	479,218	10,000	489,218	509,884	20,666
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	46,672	\$ (10,000)	\$ 36,672	\$ (509,884)	\$ 546,556
FUND BALANCE - JANUARY 1, 2001	211,562				
FUND BALANCE - DECEMBER 31, 2001	\$ 258,234				

KING COUNTY, WASHINGTON

PUBLIC HEALTH POOLING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL		BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS	
REVENUES				
Licenses and permits				
Business licenses and permits	\$ 4,137,799	\$	\$ 4,137,799	\$ 4,093,242
Non-business licenses and permits	2,210,188		2,210,188	2,304,650
Total licenses and permits	<u>6,347,987</u>		<u>6,347,987</u>	<u>6,397,892</u>
Intergovernmental revenues				
Federal grants	40,384,694		40,384,694	38,109,747
State grants	19,571,237		19,571,237	18,052,505
Entitlements and shared revenues	9,458,333		9,458,333	9,458,333
Intergovernmental services	37,543,086		37,543,086	40,465,690
Total intergovernmental revenues	<u>106,957,350</u>		<u>106,957,350</u>	<u>106,086,275</u>
Charges for services				
General government	43,728		43,728	31,427
Mental and physical health	6,683,751		6,683,751	7,003,287
Interfund/department charges for services	25,467,665		25,467,665	25,047,090
Total charges for services	<u>32,195,144</u>		<u>32,195,144</u>	<u>32,081,804</u>
Fines and forfeits	<u>25</u>		<u>25</u>	<u>-0-</u>
Miscellaneous revenues				
Contributions from private sources	1,742,125		1,742,125	1,511,470
Other miscellaneous revenues	1,513,777		1,513,777	1,297,066
Total miscellaneous revenues	<u>3,255,902</u>		<u>3,255,902</u>	<u>2,808,536</u>
TOTAL REVENUES	<u>148,756,408</u>		<u>148,756,408</u>	<u>147,374,507</u>
OTHER FINANCING SOURCES				
Operating transfers in	<u>16,037,437</u>		<u>16,037,437</u>	<u>16,383,069</u>
TOTAL REVENUES AND OTHER SOURCES	<u>164,793,845</u>		<u>164,793,845</u>	<u>163,757,576</u>
EXPENDITURES				
Current				
Mental and physical health				
Personal services	88,222,187		88,222,187	
Supplies	16,544,046	19,768	16,563,814	
Contract services and other charges	45,147,578	724,195	45,871,773	
Interest and related cost	163,603	6,274	169,877	
Interfund payments for services	14,413,592		14,413,592	
Total mental and physical health	<u>164,491,006</u>	<u>750,237</u>	<u>165,241,243</u>	<u>168,791,752</u>
Debt service				
Redemption of long-term debt	58,905	12,874	71,779	6,139
Interest and other debt service costs	18,363	1,676	20,039	1,820
Total debt service	<u>77,268</u>	<u>14,550</u>	<u>91,818</u>	<u>7,959</u>
Capital outlay				
Capitalized expenditures	<u>555,999</u>	<u>106,520</u>	<u>662,519</u>	<u>1,289,926</u>
TOTAL EXPENDITURES	<u>165,124,273</u>	<u>871,307</u>	<u>165,995,580</u>	<u>170,089,637</u>
OTHER FINANCING USES				
Operating transfers out	<u>214,726</u>	<u>-0-</u>	<u>214,726</u>	<u>585,363</u>
TOTAL EXPENDITURES AND OTHER USES	<u>165,338,999</u>	<u>871,307</u>	<u>166,210,306</u>	<u>170,675,000</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(545,154)</u>	<u>\$ (871,307)</u>	<u>\$ (1,416,461)</u>	<u>\$ (6,917,424)</u>
FUND BALANCE - JANUARY 1, 2001	<u>6,224,330</u>			
FUND BALANCE - DECEMBER 31, 2001	<u>\$ 5,679,176</u>			

RECORDER'S OPERATION AND MAINTENANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL				
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Intergovernmental revenue					
Entitlements and shared revenues	\$ 263,874	\$	\$ 263,874	\$ 230,000	\$ 33,874
Charges for services					
General government	631,481		631,481	420,000	211,481
Interest earnings	85,154		85,154	30,000	55,154
TOTAL REVENUES	980,509		980,509	680,000	300,509
EXPENDITURES					
Current					
General government services					
Personal services	311,367		311,367		
Supplies	6,226		6,226		
Contract services and other charges	103,541		103,541		
Interfund payments for services	80,481		80,481		
Total general government services	501,615	-0-	501,615	756,624	255,009
Capital outlay					
Capitalized expenditures	44,661	-0-	44,661	31,000	(13,661)
TOTAL EXPENDITURES	546,276	-0-	546,276	787,624	241,348
OTHER FINANCING USES					
Operating transfers out	364,000	-0-	364,000	366,900	2,900
TOTAL EXPENDITURES AND OTHER USES	910,276	-0-	910,276	1,154,524	244,248
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	70,233	\$ -0-	\$ 70,233	\$ (474,524)	\$ 544,757
FUND BALANCE - JANUARY 1, 2001	1,420,541				
FUND BALANCE - DECEMBER 31, 2001	\$ 1,490,774				

RIVER IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL		BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS	
REVENUES				
Taxes				
Property taxes	\$ 2,257,013	\$	\$ 2,257,013	\$ 2,397,000
Business and other taxes	20,597		20,597	20,597
Total taxes	<u>2,277,610</u>		<u>2,277,610</u>	<u>2,397,000</u>
Intergovernmental revenues				
Federal grants	89,587		89,587	89,587
State grants	209,240		209,240	220,000
Total intergovernmental revenues	<u>298,827</u>		<u>298,827</u>	<u>220,000</u>
Miscellaneous revenues				
Rents and royalties	1,040		1,040	1,040
Other miscellaneous revenues	5,605		5,605	5,605
Total miscellaneous revenues	<u>6,645</u>		<u>6,645</u>	<u>-0-</u>
TOTAL REVENUES	<u>2,583,082</u>		<u>2,583,082</u>	<u>2,617,000</u>
OTHER FINANCING SOURCES				
Disposition of fixed assets	400		400	400
Operating transfers in	470,063		470,063	1,106,951
TOTAL OTHER FINANCING SOURCES	<u>470,463</u>		<u>470,463</u>	<u>1,106,951</u>
TOTAL REVENUES AND OTHER SOURCES	<u>3,053,545</u>		<u>3,053,545</u>	<u>3,723,951</u>
EXPENDITURES				
Current				
Physical environment				
Personal services	1,271,744		1,271,744	
Supplies	90,211		90,211	
Contract services and other charges	81,335	106,186	187,521	
Intergovernmental services	55,507		55,507	
Interfund payments for services	577,215		577,215	
Total physical environment	<u>2,076,012</u>	<u>106,186</u>	<u>2,182,198</u>	<u>2,244,272</u>
Debt service				
Redemption of long-term debt	2,275		2,275	(2,275)
Interest and other debt services costs	181		181	(181)
Total debt service	<u>2,456</u>	<u>-0-</u>	<u>2,456</u>	<u>(2,456)</u>
Capital outlay				
Capitalized projects	35,703		35,703	(35,703)
Capitalized expenditures	17,670		17,670	(17,670)
Total capital outlay	<u>53,373</u>	<u>-0-</u>	<u>53,373</u>	<u>(53,373)</u>
TOTAL EXPENDITURES	<u>2,131,841</u>	<u>106,186</u>	<u>2,238,027</u>	<u>6,245</u>
OTHER FINANCING USES				
Operating transfers out	1,361,291	-0-	1,361,291	1,538,607
TOTAL EXPENDITURES AND OTHER USES	<u>3,493,132</u>	<u>106,186</u>	<u>3,599,318</u>	<u>183,561</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(439,587)	<u>\$ (106,186)</u>	<u>\$ (545,773)</u>	<u>\$ (58,928)</u>
FUND BALANCE - JANUARY 1, 2001	<u>730,349</u>			
FUND BALANCE - DECEMBER 31, 2001	<u>\$ 290,762</u>			

KING COUNTY, WASHINGTON

SURFACE WATER MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL		BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS	
REVENUES				
Intergovernmental revenues				
Federal grants	\$ 192,267	\$	\$ 192,267	\$ 153,610
State grants	368,054		368,054	452,696
Entitlements and shared revenues	50,000		50,000	1,266,944
Total intergovernmental revenues	610,321		610,321	1,873,250
Charges for services				
General government	20,506		20,506	77,500
Physical environment	14,267,790		14,267,790	17,596,977
Economic environment	4,426		4,426	4,426
Interfund/department charges for services	20,964,382		20,964,382	4,970,836
Total charges for services	35,257,104		35,257,104	22,645,313
Fines and forfeits	2,000		2,000	-0-
Interest earnings	150,786		150,786	175,000
Miscellaneous revenues				
Contributions from private sources	3,500		3,500	
Rents and royalties	25		25	
Other miscellaneous revenues	103,046		103,046	159,434
Total charges miscellaneous revenues	106,571		106,571	159,434
TOTAL REVENUES	36,126,782		36,126,782	24,852,997
OTHER FINANCING SOURCES				
Operating transfers in	981,301		981,301	1,426,312
TOTAL REVENUES AND OTHER SOURCES	37,108,083		37,108,083	26,279,309
EXPENDITURES				
Current				
Physical environment	16,724,012		16,724,012	
Personnel services	4,389,682		4,389,682	
Supplies	978,450	43,157	1,021,607	
Contract services and other charges	4,288,258	835,851	5,124,109	
Intergovernmental services	280,926	1,429,027	1,709,953	
Interfund payment for services	6,011,118		6,011,118	
Total physical environment	32,672,446	2,308,035	34,980,481	35,947,496
Debt service				
Redemption of long-term debt	51,445	3,603	55,048	204,800
Interest and other debt service costs	20,555		20,555	
Total debt service	72,000	3,603	75,603	204,800
Capital outlay				
Capital projects	(4,660)		(4,660)	
Capitalized expenditures	92,078	244,617	336,695	382,065
Total capital outlay	87,418	244,617	332,035	382,065
TOTAL EXPENDITURES	32,831,864	2,556,255	35,388,119	36,534,361
OTHER FINANCING USES				
Operating transfers out	5,857,351	-0-	5,857,351	6,359,630
TOTAL EXPENDITURES AND OTHER USES	38,689,215	2,556,255	41,245,470	42,893,991
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,581,132)	\$ (2,556,255)	\$ (4,137,387)	\$ (16,614,682)
FUND BALANCE - JANUARY 1, 2001	4,681,611			
FUND BALANCE - DECEMBER 31, 2001	\$ 3,100,479			

VETERANS' RELIEF FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS		
REVENUES					
Taxes					
Property taxes	\$ 1,909,049	\$	\$ 1,909,049	\$ 1,949,819	\$ (40,770)
Business and other taxes	17,434		17,434	15,203	2,231
Total taxes	<u>1,926,483</u>		<u>1,926,483</u>	<u>1,965,022</u>	<u>(38,539)</u>
Miscellaneous revenues					
Rents and royalties	34		34		34
Other miscellaneous revenues	1,916		1,916		1,916
Total miscellaneous revenues	<u>1,950</u>		<u>1,950</u>	<u>-0-</u>	<u>1,950</u>
TOTAL REVENUES	<u>1,928,433</u>		<u>1,928,433</u>	<u>1,965,022</u>	<u>(36,589)</u>
OTHER FINANCING SOURCES					
Disposition of fixed assets	374		374	1,939	(1,565)
TOTAL OTHER FINANCING SOURCES	<u>374</u>		<u>374</u>	<u>1,939</u>	<u>(1,565)</u>
TOTAL REVENUES AND OTHER SOURCES	<u>1,928,807</u>		<u>1,928,807</u>	<u>1,966,961</u>	<u>(38,154)</u>
EXPENDITURES					
Current					
Economic environment					
Personal services	482,196		482,196		
Supplies	4,753		4,753		
Contract services and other charges	1,093,657	57,058	1,150,715		
Interfund payments for services	<u>587,680</u>		<u>587,680</u>		
Total economic environment	<u>2,168,286</u>	<u>57,058</u>	<u>2,225,344</u>	<u>2,368,315</u>	<u>142,971</u>
TOTAL EXPENDITURES	<u>2,168,286</u>	<u>57,058</u>	<u>2,225,344</u>	<u>2,368,315</u>	<u>142,971</u>
OTHER FINANCING USES					
Operating transfers out	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>10,129</u>	<u>10,129</u>
TOTAL EXPENDITURES AND OTHER USES	<u>2,168,286</u>	<u>57,058</u>	<u>2,225,344</u>	<u>2,378,444</u>	<u>153,100</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(239,479)	<u>\$ (57,058)</u>	<u>\$ (296,537)</u>	<u>\$ (411,483)</u>	<u>\$ 114,946</u>
FUND BALANCE - JANUARY 1, 2001	<u>942,188</u>				
FUND BALANCE - DECEMBER 31, 2001	<u>\$ 702,709</u>				

YOUTH EMPLOYMENT PROGRAMS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS		
REVENUES					
Intergovernmental revenues					
Federal grants	\$ 8,275,780	\$	\$ 8,275,780	\$ 3,199,040	\$ 5,076,740
State Grants	989,528		989,528	665,000	324,528
Total intergovernmental revenues	<u>9,265,308</u>		<u>9,265,308</u>	<u>3,864,040</u>	<u>5,401,268</u>
Miscellaneous revenues					
Rents and royalties	364,561		364,561	85,000	279,561
Other miscellaneous revenues	6,008		6,008		6,008
Total miscellaneous revenues	<u>370,569</u>		<u>370,569</u>	<u>85,000</u>	<u>285,569</u>
TOTAL REVENUES	<u>9,635,877</u>		<u>9,635,877</u>	<u>3,949,040</u>	<u>5,686,837</u>
OTHER FINANCING SOURCES					
Operating transfers in	<u>1,775,890</u>		<u>1,775,890</u>	<u>1,791,442</u>	<u>(15,552)</u>
TOTAL REVENUES AND OTHER SOURCES	<u>11,411,767</u>		<u>11,411,767</u>	<u>5,740,482</u>	<u>5,671,285</u>
EXPENDITURES					
Current					
Economic environment					
Personal services	5,605,221		5,605,221		
Supplies	301,490		301,490		
Contract services and other charges	4,329,895	38,794	4,368,689		
Intergovernmental services	76,209		76,209		
Interfund payments for services	802,329		802,329		
Total economic environment	<u>11,115,144</u>	<u>38,794</u>	<u>11,153,938</u>	<u>11,396,964</u>	<u>243,026</u>
Capital outlay					
Capitalized expenditures	<u>142,590</u>	<u>-0-</u>	<u>142,590</u>	<u>40,922</u>	<u>(101,668)</u>
TOTAL EXPENDITURES	<u>11,257,734</u>	<u>38,794</u>	<u>11,296,528</u>	<u>11,437,886</u>	<u>141,358</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES (NON-GAAP BUDGETARY BASIS)	154,033	<u>\$ (38,794)</u>	<u>\$ 115,239</u>	<u>\$ (5,697,404)</u>	<u>\$ 5,812,643</u>
ADJUSTMENT FROM BUDGETARY BASIS TO GAAP BASIS	<u>(43,183) ^(a)</u>				
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	110,850				
FUND BALANCE - JANUARY 1, 2001	<u>491,526</u>				
FUND BALANCE - DECEMBER 31, 2001	<u>\$ 602,376</u>				

(a) See Note 2, "Stewardship, Compliance, and Accountability" - Reconciliation of Budgetary Basis and GAAP Basis Statements and Schedules for Governmental Funds.

YOUTH SPORTS FACILITIES GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS		
REVENUES					
Taxes					
Retail sales and use taxes					
Auto rental tax	\$ 625,548	\$	\$ 625,548	\$ 6,525	\$ 619,023
Interest earnings	61,776		61,776	92,781	(31,005)
TOTAL REVENUES	687,324		687,324	99,306	588,018
EXPENDITURES					
Current					
Culture and recreation					
Personal services	62,965		62,965		
Supplies	78		78		
Contract services and other charges	826,183	475,877	1,302,060		
Interfund payments for services	568,298		568,298		
TOTAL EXPENDITURES	1,457,524	475,877	1,933,401	2,366,945	433,544
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(770,200)	\$ (475,877)	\$ (1,246,077)	\$ (2,267,639)	\$ 1,021,562
FUND BALANCE - JANUARY 1, 2001	1,275,624				
FUND BALANCE - DECEMBER 31, 2001	\$ 505,424				